
STATUTORY INSTRUMENTS

2019 No. 398

**CORPORATION TAX
TONNAGE TAX**

**The Tonnage Tax (Prescribed and
Specified Matters) Regulations 2019**

<i>Made</i>	- - - -	<i>28th February 2019</i>
<i>Laid before the House of Commons</i>	- -	<i>1st March 2019</i>
<i>Coming into force</i>		<i>22nd March 2019</i>

**THE TONNAGE TAX (PRESCRIBED AND
SPECIFIED MATTERS) REGULATIONS 2019**

1. Citation, commencement and interpretation
 2. Prescribed three year period
 3. Percentage of the tonnage tax fleet which is Community-flagged
 4. Revocation
- Signature
Explanatory Note